

## PRESERVATION GRANTS/FINANCIAL RESOURCES

### TAX CREDITS

#### City of Brunswick

##### [City of Brunswick Enterprise Zone](#)

A state-designated program designed to help promote growth within the 1,371 acres inside city limits. Enterprise Zone incentives available to qualifying businesses are: local and real property tax credits for up to 10 years on capital investment and state income tax credits for creating new jobs. The credit is a one-time maximum of \$1,000 for newly created positions.

##### [Brunswick Main Street Community Legacy Grant](#)

##### [\\* Now the Façade and Interior Improvement Program](#)

The Community Legacy Grant is a facade grant program organized by Brunswick Main Street, Inc. This program offers funds (and in certain cases design assistance) to businesses in the Brunswick Main Street area in order to improve the appearance of individual building facades and/or signs and awnings. With respect to façade improvements, said improvements must be to external areas visible from the public way. It may also potentially be used for interior improvements, coverage for service fees and streetscape improvements. The goal of this program is to leverage private improvements while making revitalization efforts affordable, creative and community based. Properties must be of commercial use or changing into commercial use.

#### Frederick County

##### [Rehabilitated Vacant Commercial Structures Property Tax Credit](#)

This tax credit creates an incentive for vacant structure rehabilitation and capital investment in existing infrastructure for eligible properties. Criteria for the program includes: properties must have been vacant for at least 18 of the last 24 months; properties must be used for non-residential purposes located in an area permitting commercial or industrial use; and the structure must have been constructed over five years from application.

##### [Frederick County Historic District Tax Credit](#)

This tax credit was enacted in 1975 and revised in 1990. It provides a five-year decreasing credit on improvements made to existing structures within the historic district. It has helped redevelopment of residential and commercial properties downtown.

## **Maryland State – Maryland Historical Trust Tax Credits**

### [Homeowner Tax Credit](#)

Homeowners have the opportunity to earn a state income tax credit equal to 20 percent of qualified rehabilitation expenditures. The credit is capped at \$50,000 in a 24-month period and must have a minimum of \$5,000 of eligible expenses to qualify. Properties must be single-family, owner-occupied and a certified historic structure (contributing resource within a National Register Historic District).

### [Competitive Commercial Tax Credit](#)

Owners of income-producing properties have the opportunity to earn a state income tax credit (capped at \$3 million) that is equal to 20 percent of eligible rehabilitation expenses for substantial rehabilitation projects. Substantial rehabilitation projects are defined as projects with eligible expenses that exceed the greater of the adjusted basis value of the structure or \$25,000. Properties must be income-producing and a certified historic structure (contributing resource within a National Register Historic District).

### [Small Commercial Tax Credit](#)

Small commercial rehabilitations are defined as projects that do not exceed \$500,000 in total qualified rehabilitation expenses and are not used for more than 75 percent residential rental purposes. The credit is capped at \$50,000 in a 24-month period and must have a minimum of \$5,000 of eligible expenses to qualify. Eligible projects may earn a state income tax credit equal to 20 percent of qualified rehabilitation expenditures. Properties must be income-producing, not contain more than 75% residential rental use, and be a certified historic structure (contributing resource within a National Register Historic District).

## **Federal Tax Credits**

### [Federal Tax Incentive Program](#)

A 20% income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be “certified historic structures.”

#### [Eligibility Requirements:](#)

Properties must be listed in the National Register of Historic Places or be certified as contributing to the significance of a registered historic district. Properties rehabilitation cost must exceed the pre-rehabilitation cost of the building. Properties must be rehabilitated in accordance with the Secretary of the Interior’s Standards for

Rehabilitation. After rehab, properties must be used for an income-producing purpose for at least five years.

## **GRANTS, LOANS, AND OTHER INCENTIVES**

### **Preservation Maryland Heritage Grant**

*Non-profit organizations and local jurisdictions are eligible to apply.*

Grants range from \$1,000 to \$10,000 with a 10% match requirement.  
Grant applications are due March 15 and September 13.

The Heritage Fund provides direct assistance for the protection of endangered cultural resources and promotes innovative education projects that can inform best practices across the state. Eligible projects fall into three general categories: education and research, planning and feasibility, and repair and rehabilitation. The next round of Heritage Fund [applications](#) are being accepted through mid-September.

## **Maryland Historical Trust Grant Programs**

### **Non-Capital**

*Non-profit organizations and local jurisdictions are eligible to apply.*

Up to \$50,000 (requires one-to-one match)  
Intent to apply for FY 2021 due in late 2019

This grant funds planning, interpretation, and programming for projects within Certified Heritage Areas.

### **Capital**

*Non-profit organizations, local jurisdictions, business entities, and individuals are eligible to apply.*

Up to \$100,000 (requires one-to-one match)  
Intent to apply for FY 2021 due in late 2019

This grant funds acquisition, development, rehabilitations, restoration, and pre-development for properties within Certified Heritage Areas.

## **Maryland Humanities Grants**

### **Major Grant**

*Non-profit organizations are eligible to apply.*

Up to \$10,000 (match required)  
Application due October 15 for fall (letter of intent due Sept 1), April 15 for spring (letter of intent due March 1)

### [Mini Grant](#)

*Non-profit organizations are eligible to apply.*

Up to \$1,200 (match required)

Applications accepted March 1, July 1, and November 1

These grants support humanities work that inspires Marylanders to embrace learning and enrich their communities.

## **National Trust for Historic Preservation**

### [Hart Family Fund for Small Towns](#)

*Main Street Brunswick is eligible to apply.*

\$2,500-\$15,000 (dollar-for-dollar match required)

Application due May 1

Seed money for preservation projects in small towns – to stimulate public discussion, enable local groups to gain technical expertise, and to introduce preservation concepts and techniques.

### [Henry A. Jordan, M.D., Preservation Excellence Fund](#)

*Main Street Brunswick is eligible to apply.*

\$1,000-\$5,000

Application due June 17

This fund is for organizations with innovative preservation programs and projects. Eligible activities include:

**Planning:** Support for obtaining professional expertise in areas such as architecture, archaeology, engineering, preservation planning, land-use planning, and law.

**Education and Outreach:** Support for preservation education activities aimed at the public. The National Trust is particularly interested in programs aimed at reaching new audiences.

### [Johanna Favrot Fund for Historic Preservation](#)

*Main Street Brunswick, nonprofits, and public agencies are eligible to apply.*

\$2,000-\$15,000 (dollar-for-dollar match required)

Application due March 1

This fund aims to save historic environments in order to foster an appreciation of cultural heritage.

## **National Endowment for the Humanities**

#### [Infrastructure and Capacity Building Challenge Grants](#)

*Non-profit organizations and local jurisdictions are eligible to apply.*

Up to \$750,000 (3:1 match required)

Application due May 15 for following May project start

This grant seeks to help institutions secure long-term support for their core activities and expand efforts to preserve and create access to outstanding humanities materials.

#### [Preservation Assistance Grants for Smaller Institutions](#)

*Non-profit organizations and local jurisdictions are eligible to apply.*

Up to \$10,000

Application due January 15 for September project start

Grant is for assisting small institutions improve their ability to preserve and care for their humanities collections.

#### [Preservation and Access Education and Training](#)

*Non-profit organizations and local jurisdictions are eligible to apply.*

Up to \$350,000 disbursed over three years

Application due May 15 for following March project start

This grant supports the development of knowledge and skills among professionals responsible for preserving and establishing access to humanities collections.

### **RESOURCES FOR CODE COMPLIANCE**

- Recent federal tax reform legislation includes incentives that make it more affordable for small business owners to install fire sprinklers. [More information on that program here.](#)
- Installation of sprinklers could potentially qualify for the Maryland State Historic Tax Credit (and potentially the federal credit). [More about that program and contact information here.](#)
- There are several corporate and government grant programs to incentivize and encourage fire safety and sprinklers which the City of Brunswick could consider applying to on behalf of property owners. Generally, they are not available directly to private property owners. These could potentially provide funds for planning, pilot programs or outreach. The FEMA funds can also provide funding for demonstration project.
  - <https://www.fmglobal.com/about-us/our-business/corporate-responsibility/fm-global-fire-prevention-grant-program>

- <http://www.bge.com/SafetyCommunity/Community/Pages/EmergencyRespondersGrants.aspx>
- <http://news.maryland.gov/dnr/2017/05/25/funding-available-for-maryland-volunteer-fire-departments/>
- <https://www.fema.gov/fire-prevention-safety-grants>

## **PRESERVATION EDUCATIONAL RESOURCES**

<https://napcommissions.org/camp/>

Trainings for commissions

<https://www.nps.gov/nr/publications/bulletins/myproperty/>

Explaining what it means to own a historic property (symbolically)

<https://www.achp.gov/initiatives/community-revitalization-economic-benefits>

Preservation's community revitalization/economic benefits

<https://www.achp.gov/sites/default/files/guidance/2018-06/Economic%20Impacts%20v5-FINAL.pdf>

Measuring economic impacts of preservation